

## **IMPORTING AIRCRAFT THROUGH UNITED STATES CUSTOMS: KEY CONCEPTS FOR AIRCRAFT PROFESSIONALS**

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Over the last couple years, aviation industry groups have worked to educate their members about the rules of exporting aircraft from the United States. However, the procedures for properly importing aircraft into the US are just as important and are equally misunderstood. An explanation of the basic US Customs rules may help avoid the penalties that could result from non-compliance.

- 1) What types of aircraft imports require a US Customs filing? When a foreign-based aircraft is brought into the United States for a pre-buy inspection and potential sale or is brought in to be based in the US long term, it must be imported through US Customs. In addition, foreign-based aircraft typically must be imported when moved to the US for repairs and alterations. Note that if the aircraft is imported through US Customs it must also be exported through US Customs if it is moved to a foreign location where it will be based for longer than 1 year. Additionally, be aware that aircraft imports and exports must be properly processed through US Customs regardless of where the aircraft is or will be registered. An aircraft does not need to be imported or exported when it is merely carrying passengers on routine trips, but the passengers and cargo onboard may need to pass through Customs.
- 2) Who are the responsible parties in an aircraft import? The party responsible for the import entry is called the “importer of record”, and is either the seller, buyer, lessor, lessee or another party with a financial interest in the transaction, or sometimes the customs broker. The importer will need to hire a US Customs broker and provide all the required information needed for the entry at least a day or two before the intended arrival date. This allows the US Customs broker time to obtain a customs bond for the importer of record, submit the Customs entry and for all other required steps to be completed. The customs broker will help lead the importer of record through the entry process.
- 3) What steps need to be taken with US Customs, when and by whom?
  - a. Prior to the arrival of the aircraft in the US the import entry must be made electronically by the customs broker. It will include the name of the importer of record, the aircraft weight and value, country of manufacture, harmonized tariff number, the party in the US that will receive the aircraft, and other information. The customs broker will also upload copies of several US Customs forms and other documents which include the aircraft registration, the certificate of airworthiness and a pro forma invoice. The importer of record must obtain a customs bond and pay any duties, taxes and fees that relate to the import. Generally, the amounts owing to US Customs for aircraft imports are not excessive.

- b. Prior to arrival the importer of record must pay a user fee to US Customs, the payment of which will be evidenced by the issuance of a decal through the Decal and Transponder Online Procurement System (DTOPS) website.
  - c. The pilot is responsible for properly filing the Electronic Advance Passenger Information System (eAPIS) manifest with US Customs. The eAPIS provides information about the pilot, crew, and passengers on the inbound flight. If the information changes prior to arrival, the pilot must update US Customs at the port of entry and if the passengers or tail number have changed will need to amend the eAPIS manifest. The pilot must then obtain permission to land from Customs at the intended arrival airport. All steps must be completed prior to departing from the foreign airport.
  - d. The pilot will meet US Customs at the arrival airport. The Customs officer may ask the pilot for hard copies of the documents that were uploaded by the customs broker, as well as the DTOPS payment confirmation, decal number or a photo of the decal sticker. If everything is in good order, the customs officer will process an electronic release, the customs broker will receive a copy, and the aircraft can be flown to its intended destination in the US. The broker will send a copy of the release document to the client, who should retain it for at least five years.
- 4) Need more information? This article provides general information on imports. Parties involved in the importation of an aircraft into the US should consult an attorney or a US customs broker who is experienced in aircraft imports for more detailed information before the aircraft arrives in the US.

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